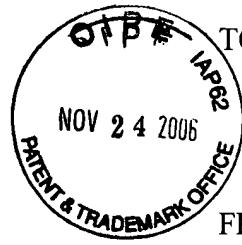


Hes



TO: Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

FROM: Saile Ackerman LLC.
28 Davis Ave.
Poughkeepsie, N. Y. 12603

SUBJECT : Serial #: 10/814,077
File Date: 02/28/05
Inventor: Kenichi Takano
Examiner: Renner, Craig A.
Art Unit: 2627
Title: A Stitched Shielded Pole Structure For A
Perpendicular Magnetic Recording Write Head

RESPONSE TO OFFICE ACTION

This is in response to the office action dated 08/18/2006. Please amend the above identified application for patent as follows:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents P. O. Box 1450, Alexandria, VA 22313-1450, on:

November 29, 2006.

Signature Stephen B. Ackerman, Reg. No. 37,761

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 5 of this paper.

Amendments to the Drawings are on page 7 and include an attached replacement sheet.

Remarks/Arguments begin on page 8 of this paper.

An **Appendix** including amended drawing figures is attached following page 15 of this paper.